

SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN

		YOUR ACCOUNT NO.

BOARD USE ONLY

RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6135**

MAKE CHANGES
TO NAME OR
ADDRESS
IF NEEDED

**READ INSTRUCTIONS
BEFORE PREPARING**

As a supplier of motor vehicle fuel in California, you are required to report all imports, exports, blending, and terminal rack removals of motor vehicle fuel in this state.

		REPORT WHOLE GALLONS ONLY
1. Taxable gallons <i>(enter from Tax Computation Worksheet section C, line 3)</i>	1.	
2. Rate of tax per gallon	2.	\$.18
3. Total tax due <i>(multiply line 1 by line 2)</i>	3.	\$
4. Penalty <i>(multiply line 3 by 10% (0.10) if payment made after due date shown above)</i>	4.	\$
5.	5.	\$
6. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 3, 4, and 5)</i>	6.	\$

CERTIFICATION

I hereby consent to disclose and authorize the Board to release, as necessary, certain otherwise confidential transaction information regarding volumes, invoice numbers, bills-of-lading, locations, dates, or method of delivery of reportable products to any person identified by me in this return as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this return.

I hereby certify that this return, including all accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER ()	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO THE STATE CONTROLLER.

Always write your account number on your check or money order.

Make a copy of this document and the accompanying schedules for your records.

TAX COMPUTATION WORKSHEET

This worksheet should be used to help you complete your return and calculate the tax due. Do not send this worksheet with your return.

SECTION A. TAXABLE TRANSACTIONS	FROM SCHEDULE	A ALL OTHER MOTOR VEHICLE FUEL	B AVIATION GASOLINE
1. Fuel removed subject to tax <i>(enter from Schedule 5)</i>	5		
2. Untaxed products blended with, or added to fuel, resulting in a product which is used as, or is usable as a taxable fuel <i>(enter from Schedule 5W)</i>	5W		
3. Ex-tax gallons of blendstocks resold to persons not furnishing an Exemption Certificate <i>(enter from Schedule 5V)</i>	5V		
4. Imports below the terminal rack <i>(enter from Schedule 3X)</i>	3X		
5. Miscellaneous fuel transactions subject to tax <i>(enter from Schedule S02A)</i>	S02A		
6. Subtotal of transactions subject to tax <i>(add lines 1 through 5 for each column)</i>			
7. TOTAL TRANSACTIONS SUBJECT TO TAX <i>(add line 6, Columns A and B)</i>			

SECTION B. TAX-PAID CREDITS	FROM SCHEDULE	A ALL OTHER MOTOR VEHICLE FUEL	B AVIATION GASOLINE
1. Tax-paid fuel exported <i>(enter from Schedule 13A)</i>	13A		
2. Tax-paid fuel sold to a consulate officer or employee by credit card <i>(enter from Schedule 13B)</i>	13B		
3. Other tax-paid credits <i>(enter from Schedule S03A)</i>	S03A		
4. Subtotal of tax-paid credits <i>(add lines 1 through 3 for each column)</i>			
5. TOTAL TAX-PAID CREDITS <i>(add line 4, Columns A and B)</i>			

TAX COMPUTATION WORKSHEET (Continued)

SECTION C. TAXABLE GALLONS COMPUTATION	MOTOR VEHICLE FUEL
1. Total transactions subject to tax <i>(enter from section A, line 7)</i>	
2. Less: Total tax-paid credits <i>(enter from section B, line 5)</i>	
3. TAXABLE GALLONS <i>(subtract line 2 from line 1. This may not be a negative amount. Enter this amount on line 1 on the front of the return.)</i>	

SECTION D. PREPAYMENT ACCOUNTS ONLY - PENALTY AND INTEREST CALCULATION	AMOUNT
1. Total tax due <i>(enter from line 3 on the front of the return)</i>	
2. Less: Tax prepayment <i>(enter amount of prepayment for the period)</i>	
3. Remaining tax due <i>(subtract line 2 from line 1)</i>	
4. Penalty <i>(multiply line 3 by 10% (.10) if payment made after the due date. Enter this amount on line 4 on the front of the return.)</i>	
5. Interest <i>(Enter this amount on line 5 on the front of the return.)</i>	

INSTRUCTIONS SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN

General Information

Suppliers of motor vehicle fuel will use this tax return to remit the Motor Vehicle Fuel Tax on motor vehicle fuel, which includes gasoline, gasoline blendstocks, and aviation gasoline. The Motor Vehicle Fuel Tax is imposed on the following activities: removal of motor vehicle fuel from a refinery or terminal rack; importation of motor vehicle fuel outside the bulk transfer/terminal system; removal or sale of motor vehicle fuel to an unlicensed person unless there was a prior taxable removal, entry, or sale; and removal or sale of blended motor vehicle fuel outside the bulk transfer/terminal system. All transactions involving these activities are subject to tax unless the transaction meets one of the exemptions provided in the Motor Vehicle Fuel Tax Law.

If you are interested in filing your Supplier of Motor Vehicle Fuel Tax Return electronically with the State Board of Equalization (Board), please contact the Fuel Taxes Division at 916-322-9669.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at: <http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>.

Filing Requirements

You must file a tax return with the Board reporting activities such as importing and exporting above and below the terminal rack, blending, and refinery or terminal rack removals of motor vehicle fuel in this state on a monthly basis. The return and the remittance payable to the **State Controller** for the amount due must be filed on or before the last day of the calendar month following the reporting period to which it relates. Paying your tax or filing your return after the due date may result in interest and penalty charges. You must file a return even if no tax is due for the reporting period. Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page. **To prepare the return, you must first complete the applicable schedules and the Tax Computation Worksheet.**

Accountability

It is important that you report all transactions required by this return and supporting schedules. The Board will be comparing your total rack removals, as reported by terminals, against removals reported by you. Your imports of products will be compared to exports reported to the Board by other states. Failure to report fully may result in the Board contacting you to determine why your reports differ from reports submitted by third parties, such as the terminal operators.

Preparation of Schedules

There are two types of supporting schedules included with every Supplier of Motor Vehicle Fuel Tax Return; a standard Receipt Schedule and a standard Disbursement Schedule. You must select the appropriate schedule code from the Motor Vehicle Fuel Schedule Codes/Mode Codes list which is included with this return, and enter the schedule code for your activities on the Receipt or Disbursement Schedule, as indicated. In addition to a schedule code to describe the activity covered, you must select a product code for the type of product reported and enter the product code on the schedule. When more than one product type is to be reported on a given schedule, use a separate schedule. Photocopy additional schedules as required to report only one schedule code and one product code per page. For each schedule, complete the information in boxes (c) and (d) in the header of the schedule. Boxes (a) Company Name, (b) Account Number, and (e) Month/Year will be completed for you.

Preparation of Receipt Schedules

Enter (1) Carrier Name, (2) Carrier Federal Employer Identification Number (FEIN), (3) Mode (obtain from the Motor Vehicle Fuel Schedule Codes/Mode Codes list included with this return), (4) Point of Origin/Point of Destination [Enter the IRS Terminal Control Number (TCN). If the product is not received from a terminal, enter the two-character U.S. Postal Service abbreviation for the state of origin], (5) Acquired From (Seller's Name), (6) Seller's FEIN or Social Security Number (SSN) or Board account number if FEIN/SSN is not available, (7) Document Date (enter as mm/dd/yy), (8) Document Number (ticket number used by the importing vessel or barge), and (9) Net Gallons.

Preparation of Disbursement Schedules

The following applies to Schedules 5 through 13B. Enter (1) Carrier Name, (2) Carrier Federal Employer Identification Number (FEIN), (3) Mode (obtain from the Motor Vehicle Fuel Schedule Codes/Mode Codes list included with this return), (4) Point of Origin/Point of Destination [enter the IRS Terminal Control Number (TCN)], (5) Buyer's Name, (6) Buyer's FEIN or Social Security Number (SSN) or Board account number if FEIN/SSN is not available, (7) Document Date (enter as mm/dd/yy), (8) Document Number (shipping or bill of lading document issued by the Terminal Operator and used by the common carrier who is removing the fuel from the terminal rack), (9) Net Gallons, (10) Gross Gallons, and (11) Billed Gallons.

Summary Code Schedules

Summary code schedules are used to report transactions that are not required to be reported in detail on one of the schedules described. Use a Disbursement Schedule to report these summary items. For each summary code schedule, enter the schedule code, product code, mode code (the mode code on all summary schedules should be CE), and the total billed gallons.

Schedule S02A

Enter the total gallons of miscellaneous fuel transactions that are subject to tax, such as: (1) sales of motor vehicle fuel to unlicensed suppliers above the terminal rack; or (2) reporting motor vehicle fuel on which a refund or credit was allowed that you reconvert to a taxable use. Enter the Column 11 totals on the Tax Computation Worksheet, section A, line 5.

Schedule S03A

Enter the total gallons of tax-paid motor vehicle fuel you are claiming as other credits, such as: (1) tax-paid motor vehicle fuel you used off-highway; or (2) fuel removed from a California terminal rack for which you paid the tax a second time to the state. Enter the Column 11 totals on the Tax Computation Worksheet, section B, line 3.

Schedule S05I

Enter the total gallons of all other tax-exempt motor vehicle fuel removed from California terminal racks. Attach an explanation.

Preparation of the Tax Computation Worksheet

The Tax Computation Worksheet will assist you in calculating the tax due and completing your return. This worksheet should be kept with your records. Do not send the worksheet with your return. All other motor vehicle fuel (gasoline, gasoline blendstocks and gasohol) and aviation gasoline must be reported separately in Columns A and B, respectively, on the worksheet. Add the totals of line 11 on the schedules for all other motor vehicle fuel and aviation gasoline to determine the total gallons to be included in each column of the worksheet.

A. Taxable Transactions

- Line 1.** Enter the total gallons of motor vehicle fuel removed from California terminal racks that were subject to tax during the reporting period by adding the totals of line 11 from all disbursement schedules coded 5.
- Line 2.** Enter the total gallons of untaxed products blended with or added to motor vehicle fuel resulting in a product which is used as or usable as motor vehicle fuel by adding the totals of line 11 from all disbursement schedules coded 5W.
- Line 3.** Enter the total gallons of ex-tax blendstocks entered, removed from a California terminal rack, or purchased with an exemption certificate and resold to a person not furnishing an exemption certificate by adding the totals of line 11 from all disbursement schedules coded 5V.
- Line 4.** Enter the total gallons of ex-tax motor vehicle fuel imported into California below the terminal rack by adding the totals of line 11 from all receipt schedules coded 3X.
- Line 5.** Enter the total gallons of miscellaneous motor vehicle fuel that are subject to tax by adding the totals of line 11 from all disbursement schedules coded S02A.
- Line 6.** Enter the subtotal of transactions subject to tax by adding lines 1 through 5 for Columns A and B.
- Line 7.** Enter the total gallons of motor vehicle fuel transactions that were subject to tax during the reporting period by adding line 6, Columns A and B. Also enter this total on section C, line 1 of the worksheet.

B. Tax-Paid Credits

- Line 1.** Enter the total gallons of tax-paid motor vehicle fuel exported below the California terminal racks by adding the totals of line 11 from all disbursement schedules coded 13A.
- Line 2.** Enter the total gallons of tax-paid motor vehicle fuel sold to a consulate officer or employee by credit card by adding the totals of line 11 from all disbursement schedules coded 13B.
- Line 3.** Enter the total gallons of tax-paid motor vehicle fuel allowed to be taken as a tax-paid credit by adding the totals of line 11 from all disbursement schedules coded S03A.
- Line 4.** Enter the subtotal of tax-paid credits by adding lines 1 through 3 for Columns A and B.
- Line 5.** Enter the total gallons that were subject to a credit during the reporting period by adding line 4, Columns A and B. Also enter this total on section C, line 2 of the worksheet.

C. Taxable Gallons Computation

- Line 1.** Enter the total transactions subject to tax from section A, line 7.
- Line 2.** Enter the total tax-paid credits from section B, line 5.
- Line 3.** Enter taxable gallons by subtracting line 2 from line 1. Also enter this total on line 1 on the front of the return. *(Taxable gallons may not result in a negative amount. If line 3 is a negative amount, then one or more of the credits in section B may not be used. If credits are not used, a claim for refund of the tax must be filed with the State Controller.)*

D. Prepayment Accounts - Penalty and Interest Calculation

- Line 1.** Enter the total tax due from line 3 on the front of the return.
- Line 2.** Enter the amount of the prepayment for the period.
- Line 3.** Enter the remaining tax due by subtracting line 2 from line 1.
- Line 4.** If you pay your remaining tax on line 3 after the date shown on the front of this return, you will owe a penalty of 10 percent of the amount of tax due. Multiply the remaining tax due on line 3 by 0.10 and enter here. Enter this amount on line 4 on the front of the return.
- Line 5.** If you are paying your remaining tax on line 3 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Multiply the remaining tax due on line 3 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here. Enter this amount on line 5 on the front of the return.

Preparation of the Return

Before completing the return, prepare the applicable receipt, disbursement, and summary schedules and the Tax Computation Worksheet.

- Line 1.** Enter the total gallons on which tax applies from section C, line 3 of the Tax Computation Worksheet.
- Line 2.** This is the current rate of tax for motor vehicle fuel.
- Line 3.** Enter the amount of tax due by multiplying line 1 by line 2.
- Line 4.** If you pay your tax on line 3 after the due date shown on the front of this return, you will owe a penalty of 10 percent of the amount of tax due. Multiply the tax due on line 3 by 0.10 and enter here. (If your account is a "Tax Prepayment Account," see section D of the Tax Computation Worksheet to calculate the penalty due.)
- Line 5.** If you are paying your tax on line 3 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 3 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here. (If your account is a "Tax Prepayment Account," see the section D of the Tax Computation Worksheet to calculate the interest due.)
- Line 6.** Enter the total amount due and payable by adding lines 3, 4, and 5. (If your account is a "Tax Prepayment Account," this is the total amount due for the period, including the prepayment. Your payment with this return should only be for the remaining tax due.)

MOTOR VEHICLE FUEL SCHEDULE CODES/MODE CODES

Disbursement Schedules

5	Fuel Removed Subject to Tax
5V	Ex-tax Gallons of Blendstocks Resold to Persons Not Furnishing an Exemption Certificate
5W	Untaxed Products Blended with, or Added to Fuel, Resulting in a Product Which is Used as, or is Usable as, a Taxable Fuel
7	Fuel Removed and Exported Tax Exempt
7D	Exports Above the Terminal Rack
8	Fuel Removed and Sold to the United States Armed Forces for Use in Ships or Aircraft, or for Use Outside this State Tax Exempt
10Z	Gasoline Blendstocks Removed Tax Exempt Not in Connection With a Sale Which Will Not Be Used to Produce Finished Gasoline
10AB	Gasoline Blendstocks Removed Tax Exempt in Connection With a Sale When the Buyer Has Issued a Certificate Stating the Blendstocks Will Not Be Used to Produce Finished Gasoline
10Y	Fuel Removed and Sold to Train Operators Tax Exempt
13A	Tax-Paid Fuel Exported
13B	Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card

Receipt Schedules

3A	Imports Above the Terminal Rack
3X	Imports Below the Terminal Rack

Summary Code Schedules

S02A	Miscellaneous Fuel Transactions Subject to Tax
S03A	Other Tax-Paid Credits
S05I	Other Exempt Removals

Mode Codes

B	Barge
CE	Summary Information
GS	Gas Station
J	Truck
PL	Pipeline
R	Rail
*RT	Removal from Terminal
S	Ship (Ocean marine vessel)

*RT - Removal from Terminal (other than by truck or rail) for sale or consumption.

A Supplier should use this code when a sale or transfer is made within the bulk transfer/terminal system to an unlicensed customer; when the sale is to a licensed Industrial User and the removal is made from a vessel or pipeline; or when the removal is made from a vessel and the fuel will be consumed in the operation of the vessel.

Motor Vehicle Fuel Product Codes

The Motor Vehicle Fuel Tax is imposed on *motor vehicle fuel*. The law defines motor vehicle fuel to be gasoline and aviation gasoline. Gasoline includes both finished gasoline and gasoline blendstocks. It also includes gasohol.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at <http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>.

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]